SECTION 3



SOUTH DAKOTA GAS SALES TARIFF SD P.U.C. Section No. III Fifth Revised Sheet No. 1 Cancels Fourth Revised Sheet No. 1

SECTION III INDEX

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| Date Filed: | June 1, 2004 | Effective Date: | November 29, 2004 |



SOUTH DAKOTA GAS SALES TARIFF SD P.U.C. Section No. III Original Issue Sheet No. 2

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RESERVED FOR FUTURE USE

Date Filed: September 22, 1995 Effective Date: November 15, 1995

Issued By: James J. Howard, Vice President Gas Administrative Services



SOUTH DAKOTA GAS SALES TARIFF SD P.U.C. Section No. III 140th Revised Sheet No. 3 Cancels 139th Revised Sheet No. 3

CLASS OF SERVICE: Statement of Purchased Gas Adjustment

| <u>Clause</u> | Rate Schedule | Rate Codes | Billing Rate per Therm | |
|---------------|-------------------------------------|-------------------------|---------------------------|---|
| 1 | Small, Medium and Large Volume Firm | SVF, MVF, LVF, SSS, LSS | \$.62159 | R |

| Exit Fees | Rate Codes | Billing Rate per Therm |
|-----------|-------------------------|---------------------------|
| PDR | SVF, MVF, LVF, SSS, LSS | .06969 |
| PTR | SVF, MVF, LVF, SSS, LSS | .00000 |

PGA Retention Factor: Effective September 2004 1.35%
PGA Retention Factor: Effective September 2005 1.46%
PGA Retention Factor: Effective September 2006 0.96%

Issued: July 3, 2007 Issued by: Naomi Czachura Vice President Effective: For Services on and After July 7, 2007



SOUTH DAKOTA GAS SALES TARIFF SD P.U.C. Section No. III Original Issue Sheet No. 4

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|---------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|--------------------------|----------------------------------|
| CLASS OF SERVICE: Incremental Ex | pansion Surchar | ge Adjustment | |
| The following Incremental Expansion Surc for each applicable rate schedule(s) in the | | | |
| Area and Customer Class (SD-1) Anytown, South Dakota | Per Meter <u>Per Month</u> | Effective <u>Date</u> | ExpirationDate |
| The net present value of the surcharge purposes. | will be treated as | contribution-in-ai | d-of-construction for accounting |
| This surcharge will remain in effect until the facilities associated with this surcharge are all associated costs have been recovered | completely recover | ered. Annual rec | onciliations will determine wher |
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| Date Filed: September 22, 19 | 95 Effe | ective Date: | November 15, 1995 |

Issued By: James J. Howard, Vice President Gas Administrative Services

SOUTH DAKOTA GAS SALES TARIFF SD P.U.C. Section No. III Second Revised Sheet No. 5 Cancels First Revised Sheet No. 5

CLASS OF SERVICE: Cost of Purchased Gas Adjustment

1. Application

Applicable in all service areas in South Dakota and to all sales customers of the Company.

2. Implementation of Purchased Gas Adjustment

In the event the delivered costs for natural gas purchased for resale on a firm and/or interruptible basis increase or decrease, and result in a billing rate change that exceeds \$.003 per therm either temporarily or permanently, the retail gas rates in effect may be increased or shall be decreased correspondingly to reflect the change in the delivered cost of purchased gas. A gas cost change that does not total \$.003 per therm will be withheld until a change in the delivered cost of purchased gas exceeds \$.003 per therm from the current billing rate level.

3. Annual Gas Cost Reconciliation

Annually, on or before October 1st, the Company shall file a "Gas Cost Reconciliation" (GCR) with the Commission. The filing will compare the cost of gas purchased (including propane) with actual billed revenue arising from the components of retail sales which are attributable to the cost of gas purchased. Each such comparison shall be for the year ended the immediately preceding August 31st. The filing will specify a reconciliation rate adjustment to become effective on November 1. This GCR adjustment will correct for any difference between gas cost incurred and gas cost recovered for the reconciliation year ended August 31st and will correct for the previous year's reconciliation adjustment. The reconciliation adjustment will include carrying charges at the overall rate of return allowed by the South Dakota Public Utilities Commission in the most recent rate case for the Company.

4. PGA Over / (Under) Recovery Factor

A factor may be calculated monthly and applied to each Purchased Gas Adjustment Clause to obtain a reasonable balance between gas recoveries and gas costs ending with the final month in the gas reconciliation period. If the Purchased Gas Adjustment balance represents costs in excess of revenues, a factor shall be assigned a positive value. If the Purchased Gas Adjustment balance represents revenues in excess of costs, a factor shall be assigned a negative value.

5. Summary of Purchased Gas Adjustments

The billing rates set forth on Page 3 of Section III include all Purchased Gas Adjustments to date, and will be revised to reflect any increase or decrease described in the above two paragraphs.

6. Refund Procedure

Any refund of \$500,000 or less plus applicable interest thereon, if any, received by the Company from its supplier in respect of increased rates paid by the Company subject to refund and applicable to natural gas purchased for resale shall be passed on to presently served customers by an appropriate adjustment to the Gas Cost Reconciliation, or by a refund plan proposed by the Company and approved by the Commission. Any refund greater than \$500,000 plus applicable interest thereon, if any, received by the Company from its supplier in respect of increased rates paid by the Company, shall be subject to refund. This refund shall be applicable to natural gas purchased for resale and refunded to customers according to a refund plan proposed by the Company and approved by the Commission.

| Date Filed: | July 30, 2001 | Effective Date: | August 2, 2001 |
|-------------|---------------|-----------------|----------------|
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N601-007

Issued by: James J. Howard Vice President

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SOUTH DAKOTA GAS SALES TARIFF SD P.U.C. Section No. III Original Issue Sheet No. 6

CLASS OF SERVICE: Tax Adjustment Clause

1. Application

Applicable in all service areas in South Dakota.

2. Tax Provisions

When any franchise, occupation, production, severance, transportation, pipeline, footage, sales, receipts, license, excise, privilege or similar tax or fee of any kind is imposed upon the Company by any governmental authority based upon (i) the sale of gas service to customers, (ii) the amount of gas energy sold to customers, (iii) the gross receipts, net receipts or revenues to the Company therefrom, such tax or fee or value of service shall, insofar as practical, be charged on a pro rata basis to all customers receiving gas service from the Company within the boundaries of such taxing authority. Taxes will be prorated on the same basis as they are charged to the Company. Any such charge shall continue in effect only for the duration of such tax, assessment or service period.

| Date Filed: | September 22, 1995 | Effective Date: | November 15, 1995 |
|-------------|--------------------|-----------------|-------------------|
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Issued By: James J. Howard, Vice President Gas Administrative Services



SOUTH DAKOTA GAS SALES TARIFF SD P.U.C. Section No. III Original Issue Sheet No. 7

CLASS OF SERVICE: Btu Adjustment Clause

1. Application

Applicable in all service areas in South Dakota.

2. Btu Adjustment

The quantity of gas delivered hereunder shall be expressed in therms. The term "therm" as used in this rider means that quantity of gas which contains one hundred thousand British thermal units (100,000 Btu).

The number of therms delivered hereunder in any month shall be determined by multiplying the volume of gas in cubic feet by the average total heating value of the gas, expressed in Btu per cubic foot, as applicable for such month, and dividing this product by 100,000.

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|-------------|--------------------|-----------------|-------------------|--|
| Date Filed: | September 22, 1995 | Effective Date: | November 15, 1995 | |



SOUTH DAKOTA GAS SALES TARIFF SD P.U.C. Section No. III Original Issue Sheet Nos. 8-10

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RESERVED FOR FUTURE USE

Date Filed: September 22, 1995 Effective Date: November 15, 1995

Issued By: James J. Howard, Vice President

Gas Administrative Services



SOUTH DAKOTA GAS SALES TARIFF SD P.U.C. Section No. III Third Revised Sheet No. 11 Cancels Second Revised Sheet No. 11

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Small Volume Firm (SVF)

CLASS OF SERVICE: Residential, Commercial and Industrial

1. Application

Available in all service areas in South Dakota.

Applicable to all firm natural gas service normally supplied through one meter at a single point of delivery for all residential, commercial, and industrial customers having peak day requirements of less than 500 therms. Not applicable for resale, standby or supplemental service. The Company's service rules and regulations shall apply.

2. Monthly Rate

| | SVF |
|----------------------------|-----------|
| Service Charge per Meter: | \$ 8.00 |
| Non-Gas Commodity Charge: | |
| First 250 therms per therm | \$.18125 |
| Balance per therm | \$.13191 |
| | |

3. Clauses

Above rate subject to: Cost of Purchased Gas Adjustment Clause 1, (Sheet No. 3).

Tax Adjustment Clause (Sheet No. 6). Btu Adjustment Clause (Sheet No. 7).

4. Bill Payment Provision

The rate is net. A late payment charge of 1.5% per month shall be added to the past due amount if the bill is not paid by the due date.

5. Minimum Charge

The minimum charge is the service charge plus the commodity charge for all therms used.

Date Filed: August 5, 2004 Effective Date: September 30, 2004

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Issued By: James J. Howard Vice President

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SOUTH DAKOTA GAS SALES TARIFF SD P.U.C. Section No. III Third Revised Sheet No. 12 Cancels Second Revised Sheet No. 12

DESIGNATION:

Medium Volume Firm (MVF)

CLASS OF SERVICE: Residential, Commercial and Industrial

1. Application

Available in all service areas in South Dakota.

Applicable to firm natural gas service normally supplied through one meter at a single point of delivery for all residential, commercial, and industrial customers having peak day requirements of less than 2,000 therms. Not applicable for resale, standby or supplemental service. The Company's service rules and regulations shall apply.

2. Monthly Rate

Service Charge per Meter:

Non-Gas Commodity Charge per therm

MVF

\$ 60.00

.07201

3. Clauses

Above rate subject to:

Cost of Purchased Gas Adjustment Clause 1, (Sheet No. 3).

Tax Adjustment Clause (Sheet No. 6). Btu Adjustment Clause (Sheet No. 7).

4. Bill Payment Provision

The rate is net. A late payment charge of 1.5% per month shall be added to the past due amount if the bill is not paid by the due date.

5. Minimum Charge

The minimum charge is the service charge plus the commodity charge for all therms used.

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| Date Filed: | August 5, 2004 | Effective Date: | September 30, 2004 |
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SOUTH DAKOTA GAS SALES TARIFF SD P.U.C. Section No. III Fourth Revised Sheet No. 13 Cancels Third Revised Sheet No. 13

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Large Volume Firm (LVF)

CLASS OF SERVICE: Commercial and Industrial

1. Application

Available in all service areas in South Dakota.

Applicable to all firm natural gas service normally supplied through one meter at a single point of delivery for all commercial and industrial customers having peak day requirements of 2,000 therms and higher. Not applicable for resale, standby or supplemental service. The Company's service rules and regulations shall apply.

2. Monthly Rate

Service Charge per Meter: Commodity Charge (per therm): \$ 275.00 \$.03755

3. Clauses

Above rate subject to: Cost of Purchased Gas Adjustment Clause 1, (Sheet No.3).

Tax Adjustment Clause (Sheet No. 6). Btu Adjustment Clause (Sheet No. 7).

4. Bill Payment Provision

The rate is net. A late payment charge of 1.5% per month shall be added to the past due amount if the bill is not paid by the due date.

5. Term of Contract

The term of the contract will be 12 months or as mutually agreed to by Company and customer. Extension and cancellation is based on individual written contract.

6. Minimum Charge

The minimum charge is the service charge plus the commodity charge for all therms used.

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| Date Filed: | August 5, 2004 | Effective Date: | September 30, 2004 |
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SOUTH DAKOTA GAS SALES TARIFF SD P.U.C. Section No. III 8th Revised Sheet No. 14 Cancels 7th Revised Sheet No. 14

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DESIGNATION: Small Volume Interruptible (SVI)
CLASS OF SERVICE: Commercial and Industrial

1. Application

Available in all service areas in South Dakota.

Applicable to all natural gas service required by commercial and industrial customers to be supplied on an interruptible basis, having peak day requirements of less than 2,000 therms. The Company's service rules and regulations shall apply.

2. Monthly Rate

Service Charge per Meter: \$ 60.00
Non-Gas Commodity Charge per therm: \$.07201

3. Gas Cost Component

Gas Cost Component – (C + E)

C – Commodity The gas cost component price is based on the daily gas commodity index prices, as described below, plus applicable interstate pipeline charges and fuel (retention) resulting in a delivered price. The daily delivered price will be multiplied by the daily metered usage. All usage from the daily metered readings within each billing period will be priced according to this method and billed to the customer monthly.

The source for the daily gas commodity costs is the Gas Daily index (publication). The Company will establish the pricing index points and transportation used at the start of the gas month. The Company may change these index point(s) at its discretion via a notice on the Company's electronic bulletin board. In the event market conditions result in MidAmerican incurring additional costs to secure supply for the Customer, MidAmerican reserves the right to pass these additional costs on to the Customer.

If any applicable index price is not published in Gas Daily for the applicable "Flow Date(s)," then the applicable index price will be used for the most recently published "Flow Date(s)" preceding the "Flow Date(s)" on which the applicable index price was not published.

E – Reconciliation factor is applicable for the billing period of March 1, 2006 through August 31, 2006, to either refund or collect the over/(under) reconciliation balances from September 1, 2005 through February 28, 2006. On and after September 1, 2006, the reconciliation factor will not be applicable.

Over or under cost recoveries incurred as a result of applying daily delivered prices described above to interruptible volumes will be credited or charged to the system gas price through the Cost of Purchased Gas Adjustment Clause 1, (Sheet No. 3).

4. Clauses

Above rate subject to:

Tax Adjustment Clause (Sheet No. 6). Btu Adjustment Clause (Sheet No. 7).

5. Bill Payment Provision

The rate is net. A late payment charge of 1.5% per month shall be added to the past due amount if the bill is not paid by the due date.

| Date Filed: | January 30, 2006 | Effective Date: <u>March 1, 2006</u> |
|-------------|------------------|--------------------------------------|



DESIGNATION:

MIDAMERICAN ENERGY COMPANY P.O. Box 778 Sioux City, Iowa 51102

SOUTH DAKOTA GAS SALES TARIFF 1st Revised Sheet No. 14.10 Cancels Original Sheet No. 14.10

| CLASS | OF SERVICE: Commercial and Industrial | |
|-------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| 6. | Minimum Charge The term of this agreement is one year or as agreed. The minimum charge is the service charge plus the commodity charge for all therms used. | T/L L L |
| 7. | Special Provision A customer electing interruptible service must have an alternate fuel capability or be willing to discontinue gas service during periods of curtailment. | T/L L L |
| 8. | Pipeline Demand Recovery In the event an existing small or medium firm sales customer elects this service the customer shall be charged the Cost of Purchased Gas Adjustment Clause 1 until the Company is able to effectuate reduction with the interstate pipeline. | T/L L L L |
| · 9. | Interruptible Conditions Upon e-mail notice by the Company, the customer shall curtail or discontinue the use of gas. | To a |
| 10. | Penalty for Unauthorized Use of Gas When Service is Interrupted On any day the customer takes (uses) natural gas when the Company has notified the customer that the gas is to be curtailed, the rate for such use shall be as follows: | · T |
| | Customer shall pay the Gas Cost described previously herein plus a penalty of \$1.00 per therm for each therm of gas used during the interruptible period. | D/T T |
| 11. | Payment of Penalty The payment of a penalty shall not be considered as giving the customer the right to take unauthorized gas, nor shall such payment be considered to exclude or limit any other remedies available to the Company, including but not limited to, switching of the customer to the appropriate firm rate schedule on a prospective basis. | Т |
| 12. | Company Notice Customers electing service under this Tariff will be required to provide an e-mail address that is accurate, operational, and is checked daily. The Company will utilize e-mail to notify the Customer to curtail the use of gas. Such notice will be made by 8:00 a.m. and will include the starting hour of interruption. | Т |
| 13 | In order to utilize the services provided under the Small Volume Interruptible Tariff, automatic metering equipment is required. All costs related to telemetering and any other facilities constructed or installed to provide any Interruptible Service will be charged to the Customer but will remain the property of the Company. The Customer will be required to provide telephone or other interfaces agreed to by the Company and electric connections to the meter and provide access to the Company for maintaining and operating such equipment. | T |

Small Volume Interruptible (SVI) (Continued)

Date Filed: January 30, 2006 Effective Date: March 1, 2006

Issued by: Naomi G. Czachura

Vice President

Effective on less than 30 days notice by authority of the

Public Utilities Commission of South Dakota dated 2/28/06

NG06-001



SOUTH DAKOTA GAS SALES TARIFF SD P.U.C. Section No. III 8th Revised Sheet No. 15 Cancels 7th Revised Sheet No. 15

| DESIGNATION: | Large Volume Interruptible (LVI |
|-------------------|---------------------------------|
| CLASS OF SERVICE: | Commercial and Industrial |

1. Application

Available in all service areas in South Dakota.

Applicable to all natural gas service required by customers to be supplied on an interruptible basis, having peak day requirements of 2,000 therms and higher. The Company's service rules and regulations shall apply.

2. Monthly Rate

Service Charge per Meter: \$ 275.00
Commodity Charge (per therm): \$.03755

3. Gas Cost Component

Gas Cost Component - (C + E)

C – Commodity The gas cost component price is based on the daily gas commodity index prices, as described below, plus applicable interstate pipeline charges and fuel (retention) resulting in a delivered price. The daily delivered price will be multiplied by the daily metered usage. All usage from the daily metered readings within each billing period will be priced according to this method and billed to the customer monthly.

The source for the daily gas commodity costs is the Gas Daily index (publication). The Company will establish the pricing index points and transportation used at the start of the gas month. The Company may change these index point(s) at its discretion via a notice on the Company's electronic bulletin board. In the event market conditions result in MidAmerican incurring additional costs to secure supply for the Customer, MidAmerican reserves the right to pass these additional costs on to the Customer.

If any applicable index price is not published in Gas Daily for the applicable "Flow Date(s)," then the applicable index price will be used for the most recently published "Flow Date(s)" preceding the "Flow Date(s)" on which the applicable index price was not published.

E – Reconciliation factor is applicable for the billing period of March 1, 2006 through August 31, 2006, to either refund or collect the over/(under) reconciliation balances from September 1, 2005 through February 28, 2006. On and after September 1, 2006, the reconciliation factor will not be applicable.

Over or under cost recoveries incurred as a result of applying daily delivered prices described above to interruptible volumes will be credited or charged to the system gas price through the Cost of Purchased Gas Adjustment Clause, (Sheet No. 3).

4. Clauses

Above rate subject to:

Tax Adjustment Clause (Sheet No. 6). Btu Adjustment Clause (Sheet No. 7).

5. Bill Payment Provision

The rate is net. A late payment charge of 1.5% per month shall be added to the past due amount if the bill is not paid by the due date.

| Date Filed: | January 30, 2006 | Effective Date: | March 1, 2006 | |
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Issued By: Naomi G. Czachura

Vice President

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SOUTH DAKOTA GAS SALES TARIFF SD P.U.C. Section No. III 5th Revised Sheet No. 16 Cancels 4th Revised Sheet No. 16

| DESIGI CLASS | NATION: Large Volume Interruptible (LVI) (continued) OF SERVICE: Commercial and Industrial | |
|-----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| 6. | Minimum Charge The term of this agreement is one year or as agreed. The minimum charge is the service charge plus the commodity charge for all therms used. | T/L L L |
| 7. | Special Provisions A customer electing interruptible service must have an alternate fuel capability or be willing to discontinue gas service during periods of curtailment. | T/L L L |
| | The above rate is also available for cogeneration loads. There are no peak day requirements for these uses. | L L |
| 8. | Pipeline Demand Recovery In the event an existing large firm sales customer elects this service the customer shall be charged the Cost of Purchased Gas Adjustment Clause 1 until the Company is able to effectuate reduction with the interstate pipeline. | T/L L L L |
| 9. | Interruptible Conditions Upon e-mail notice by the Company, the customer shall curtail or discontinue the use of gas. | Т |
| 10 | On any day the customer takes (uses) natural gas when the Company has notified the customer that the gas is to be curtailed, the rate for such use shall be as follows: | Т |
| | Customer shall pay the Gas Cost described previously herein plus a penalty of \$1.00 per therm for each therm of gas used during the interruptible period. | D/ ⁻ T |
| 11. | Payment of Penalty The payment of a penalty shall not be considered as giving the customer the right to take unauthorized gas, nor shall such payment be considered to exclude or limit any other remedies available to the Company, including but not limited to, switching of the customer to the appropriate firm rate schedule on a prospective basis. | Τ |
| 12 | Company Notice Customers electing service under this Tariff will be required to provide an e-mail address that is accurate, operational, and is checked daily. The Company will utilize e-mail to notify the Customer to curtail the use of gas. Such notice will be made by 8:00 a.m. and will include the starting hour of interruption. | Т |
| 13 | . Metering In order to utilize the services provided under the Large Volume Interruptible Tariff, automatic metering equipment is required. All costs related to telemetering and any other facilities constructed or installed to provide any Interruptible Service will be charged to the Customer but will remain the property of the Company. The Customer will be required to provide telephone or other interfaces agreed to by the Company and electric connections to the meter and provide access to the Company for maintaining and operating such equipment. | T |

Issued By: Naomi G. Czachura

Date Filed: January 30, 2006

Vice President

Effective on less than 30 days notice by authority of the Public Utilities Commission of South Dakota dated 2/28/06

NG06-00

Effective Date: March 1, 2006



SOUTH DAKOTA GAS SALES TARIFF SD P.U.C. Section No. III Second Revised Sheet Nos. 17-20 Cancels First Revised Sheet Nos. 16-20

DESIGNATION: CLASS OF SERVICE:

RESERVED FOR FUTURE USE

Date Filed: November 8, 1999 Effective Date: November 1, 1999

Issued By: James J. Howard Vice President

NG 99-006



SOUTH DAKOTA GAS SALES TARIFF SD P.U.C. Section No. III Original Issue Sheet No. 21

DESIGNATION:

Economic Development Service (EDS)

CLASS OF SERVICE: Commercial and Industrial

1. Application

Available in all service areas in South Dakota.

Available to new customers where the end-use is for agricultural grain processing, gas cooling, compressed natural gas for vehicle use, or cogeneration of steam and/or heat and electricity. Available to firm or interruptible sales or transportation customers whose maximum daily requirements are in excess of 1500 therms. Firm service is subject to availability of capacity and natural gas supplies.

2. Monthly Rate

The rate shall be a negotiated rate between the Company and the customer, utilizing incremental cost of service principles for new and upgraded facilities and other service related costs, with the following floor and ceiling prices:

Floor:

At no time shall the rate be less than the Company's average system cost of gas under the

applicable rate schedule plus \$.005 per therm.

Ceiling: At no time shall the rate be higher than the Company's applicable rate schedule on file with

the South Dakota Public Utilities Commission.

In the case of transportation customers, the Company's average system cost of gas shall be deemed to be zero.

3. Clauses

Above rate subject to:

Cost of Purchased Gas Adjustment Clause under the applicable rate

schedule.

Tax Adjustment Clause (Sheet No. 6). Btu Adjustment Clause (Sheet No. 7).

4. Bill Payment Provision

The rate is net. A late payment charge of 1.5% per month shall be added to the past due amount if the bill is not paid by the due date.

5. Terms of Tariff

The terms and length of the contract shall be subject to negotiation.

6. Special Provisions

Customer shall execute a written contract for service which shall specify the type of end-use, rate, and the term of service. The contract shall be for one term only and shall also specify the annual minimum payment requirement for the Company to recover the investment in facilities and (in the case of a firm service customer) the peak day level contracted. The contract shall be subject to approval by the Commission.

7. Special Transportation Provisions

For customers who elect transportation service, the contract shall include provisions for Nomination Procedures, Balancing, Settlement of Imbalances, Penalties for Imbalances and Standby Service.

| Date Filed: | September 22, 1⁄995 | Effective Date: | November 15, 1995 |
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Issued By: James J. Howard, Vice President Gas Administrative Services



SOUTH DAKOTA GAS SALES TARIFF SD P.U.C. Section No. III Original Issue Sheet No. 22

DESIGNATION:

Incremental Expansion Surcharge Rate Schedule (SD1)

CLASS OF SERVICE: Residential, Commercial, and Industrial

1. Application

Available in all service areas in South Dakota.

This rate schedule applies to all customer classes located within areas to which the Company has agreed to provide natural gas service. These are areas or loads not previously served and would not otherwise be served by the Company. Nothing in this rate schedule shall obligate the Company to extend service to any area.

2. Rates

All charges under this rate schedule shall be the currently effective rate by customer class approved by the Commission plus the applicable surcharge by community contained under the Incremental Expansion Surcharge Adjustment contained in Section III, Page 4.

3. Bill Payment Provision

The rate is net. A late payment charge of 1.5% per month shall be added to the past due amount if the bill is not paid by the due date.

4. Clauses

Above rate subject to: Tax Adjustment Clause (Sheet No. 6).

| Date Filed: | September 22, 1995 | Effective Date: | November 15, 1995 |
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SOUTH DAKOTA GAS SALES TARIFF SD P.U.C. Section No. III First Revised Sheet No. 23 Cancels Original Issue Sheet No. 23

| DESIGNATION: | |
|-------------------|--|
| | |
| CLASS OF SERVICE: | |

RESERVED FOR FUTURE USE

Date Filed: September 24, 2001 Effective Date: February 26, 2002

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SOUTH DAKOTA GAS SALES TARIFF SD P.U.C. Section No. III Second Revised Sheet No. 24 Cancels First Revised Sheet No. 24

| DECICALATION. |
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| Date Filed: | September 24, 2001 | Effective Date: | February 26, 2002 |
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SOUTH DAKOTA GAS SALES TARIFF SD P.U.C. Section No. III Third Revised Sheet No. 25 Cancels Second Revised Sheet No. 25

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RESERVED FOR FUTURE USE

Date Filed: September 24, 2001 Effective Date: February 26, 2002

NG 01-010



SOUTH DAKOTA GAS SALES TARIFF SD P.U.C. Section No. III Fourth Revised Sheet No. 26 Cancels Third Revised Sheet No. 26

RATE DESIGNATION: Competitive Sales Service

CLASS OF SERVICE:

Residential-(SVF, MVF),

Commercial & Industrial (SVF, MVF, SVI, LVI, LVF)

1. Availability

This rate is available on an optional non-discriminatory basis, taking into consideration distance from competing natural gas services; volume of gas purchased; length of contract term; and other related costs and factors that affect both the Company and the Customer.

SVF - less than 500 therms peak day requirements MVF. SVI - less than 2000 therms peak day requirements LVF, LVI - greater than 2000 therms peak day requirements

2. Rates

| | Customer Charge: SVF: Max \$8.00 per Delivery Point MVF, SVI: Max \$60.00 per Delivery Point LVF, LVI: Max \$275.00 per Delivery Point | l |
|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|
| | Delivery Charge: | |
| | SVF: First 250 therms Max \$.18125 Min \$.00500 Balance therms Max \$.13191 Min \$.00500 | 1 |
| | MVF, SVI: All therms Max \$.07201 Min \$.00500 | |
| | LVF, LVI: All therms Max \$.03755 Min \$.00500 | 1 |
| | Minimum Monthly Billing: Negotiated rate pursuant to agreement | |
| 3. | Clauses Above rates subject to: SVF, MVF: Cost of Purchased Gas Adjustment Clause 1, (Sheet No. 3) LVF: Cost of Purchased Gas Adjustment Clause 1, (Sheet No. 3) SVI, LVI: Cost of Purchased Gas Adjustment Clause 3, (Sheet No. 3) All Rates: Tax Adjustment Clause (Sheet No. 6) Btu Adjustment Clause (Sheet No. 7) | C |

4. Bill Payment Provision

The rate is net. A late payment charge of 1.5% per month shall be added to the past due amount if the bill is not paid by the due date.

5. Incremental Cost Provision

A rate charged to any new or existing customer which is less than the maximum tariffed rate shall recover the incremental cost of serving that customer plus a margin. In all cases, MidAmerican shall be able to show that the competitive rate offered to a customer, recovers incremental cost plus a margin or that benefits exceed costs.

| Date Filed: | August 5, 2004 | Effective Date: | September 30, 2004 |
|-------------|----------------|-----------------|--------------------|
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SOUTH DAKOTA GAS SALES TARIFF
SD P.U.C. Section No. III
Third Revised Sheet No. 27
Cancels Second Revised Sheet No. 27

RATE DESIGNATION: CLASS OF SERVICE:

Competitive Sales Service Residential (SVF, MVF),

Commercial & Industrial (SVF, MVF, SVI, LVI)

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6. Term of Contract

The term of the contract will be 12 months or as mutually agreed to by Company and customer. Extension and cancellation is based on individual written contract.

7. Special Provision

A customer electing interruptible service (SVI, LVI) must have an alternate fuel capability or be willing to discontinue gas service during periods of curtailment.

8. Pipeline Demand Recovery

In the event an existing small or medium firm sales customer (SVF, MVF) elects an interruptible service the customer shall be charged the Cost of Gas Adjustment Clause 1 until the Company is able to effectuate reduction with the interstate pipeline. For large firm sales customer (LVF) the customer shall be charged the Cost of Gas Adjustment Clause 2 until the Company is able to effectuate reduction with the interstate pipeline.

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|-------------|----------------|-----------------|--------------------|
| Date Filed: | August 5, 2004 | Effective Date: | September 30, 2004 |
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SOUTH DAKOTA GAS SALES TARIFF SD P.U.C. Section No. III Third Revised Sheet No. 28 Cancels Second Revised Sheet No. 28

DESIGNATION:

Small Seasonal Service (SSS)

CLASS OF SERVICE: Commercial and Industrial

1. Application

Available in all service areas in South Dakota.

Applicable to all firm natural gas service normally supplied through one meter at a single point of delivery for all commercial and industrial customers. Not applicable for resale, standby or supplemental service. The Company's service rules and regulations shall apply.

2. Monthly Rate

Service Charge per Meter: \$ 60.00

Non-Gas Commodity Charge per therm:
Applicable to the nine monthly billing
periods of April through December \$ 0.05150

Applicable to the three monthly billing
periods of January through March \$ 0.10036

3. Clauses

Above rate subject to: Cost of Purchased Gas Adjustment Clause 1 (Sheet No. 3).

Tax Adjustment Clause (Sheet No. 6). Btu Adjustment Clause (Sheet No. 7).

4. Bill Payment Provision

The rate is net. A late payment charge of 1.5% per month shall be added to the past due amount if the bill is not paid by the due date.

5. Minimum Charge

The term of this agreement is one year or as agreed. The minimum charge is the service charge plus the commodity charge for all therms used.

6. Terms of Tariff

In the event the customer orders a disconnection and a reconnection of service at the same premises within a period of twelve (12) months, the Company will collect a turn-on charge.

Date Filed: June 1, 2004 Effective Date: November 29, 2004

NG 04-003

Issued By: James J. Howard Vice President

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SOUTH DAKOTA GAS SALES TARIFF SD P.U.C. Section No. III Third Revised Sheet No. 29 Cancels Second Revised Sheet No. 29

| DESIGNATION: | Large Seasonal Service (LSS) |
|-------------------|------------------------------|
| CLASS OF SERVICE: | Commercial and Industrial |

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1. Application

Available in all service areas in South Dakota.

Applicable to all firm natural gas service normally supplied through one meter at a single point of delivery for all commercial and industrial customers. Not applicable for resale, standby or supplemental service. The Company's service rules and regulations shall apply.

2. Monthly Rate

| | LSS | |
|----------------------------------------------------------------------------|------------|--|
| Service Charge per Meter: | \$275.00 | |
| Non-Gas Commodity Charge per therm: Applicable to the nine monthly billing | | |
| periods of April through December | \$ 0.02785 | |
| Applicable to the three monthly billing periods of January through March | \$ 0.05760 | |

3. Clauses

Above rate subject to: Cost of Purchased Gas Adjustment Clause 1 (Sheet No. 3).

Tax Adjustment Clause (Sheet No. 6). Btu Adjustment Clause (Sheet No. 7).

4. Bill Payment Provision

The rate is net. A late payment charge of 1.5% per month shall be added to the past due amount if the bill is not paid by the due date.

5. Minimum Charge

The term of this agreement is one year or as agreed. The minimum charge is the service charge plus the commodity charge for all therms used.

6. Terms of Tariff

In the event the customer orders a disconnection and a reconnection of service at the same premises within a period of twelve (12) months, the Company will collect a turn-on charge.

Date Filed: June 1, 2004 Effective Date: November 29, 2004